

**2000 No. 2076**

**INCOME TAX**

**The Individual Learning Accounts (Separate Employers  
Under the Crown) Regulations 2000**

<i>Made - - - -</i>	<i>28th July 2000</i>
<i>Laid before the House of Commons</i>	<i>31st July 2000</i>
<i>Coming into force</i>	<i>21st August 2000</i>

The Treasury, in exercise of the powers conferred on them by section 200G(3) of the Income and Corporation Taxes Act 1988(a), hereby make the following Regulations:

1. These Regulations may be cited as the Individual Learning Accounts (Separate Employers under the Crown) Regulations 2000 and shall come into force on 21st August 2000.

2.—(1) For the purposes of section 200G of the Income and Corporation Taxes Act 1988, Crown servants mentioned in paragraphs (2) and (3) shall be treated as holding office or employment in accordance with those paragraphs.

(2) Any Crown servant who is in—

- (a) employment under or for the purposes of a Government department,
- (b) service as a member of staff of the Scottish Administration, or holds an office in that Administration which is not a ministerial office,
- (c) service as a member of the staff of the National Assembly for Wales,
- (d) employment under or for the purposes of a Northern Ireland department, or
- (e) service as a member of staff of the Northern Ireland Assembly,

shall be treated as holding office or employment under the organisation concerned.

(3) Service as a member of—

- (a) the Royal Navy and Royal Marines,
- (b) the Military Forces of the Crown, or
- (c) the Regular Air Force,

shall be treated as employment of the organisation concerned (and each of those organisations shall be treated as an entity for the purposes of these Regulations).

28th July 2000

*Jim Dowd*  
*Greg Pope*  
Two of the Lords Commissioners of Her Majesty's Treasury

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(a) 1988 c.1; section 200G was inserted by section 58 of the Finance Act 2000 (c.17).

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

Section 58 of the Finance Act 2000 inserts sections 200E to 200J in the Income and Corporation Taxes Act 1988. Those sections exempt employees from income tax on contributions which an employer makes to the cost of an employee's learning under individual learning accounts (established under the Learning and Skills Act 2000 (c.21) and the equivalent legislation in Scotland, the Education and Training (Scotland) Act 2000). The inserted section 200G ("section 200G") makes the exemption conditional on the contribution having been made under "fair opportunity arrangements", defined by section 200G(2)(b) as a situation where contributions are generally available, on similar terms, to the persons who at the relevant time held an office or employment under the employer.

Section 200G(3) gives the Treasury power to make Regulations specifying separate persons or entities, under whom Crown servants are to be treated as holding office or employment, for the purposes of section 200G. These Regulations make such provision for the Crown servants mentioned in regulation 2(2) and (3).

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